

NEWSLETTER



LAC DUY & ASSOCIATES

KEY HIGHLIGHTS OF DECREE NO. 96/2026/ND-CP DETAILING AND GUIDING THE IMPLEMENTATION OF CERTAIN ARTICLES OF THE LAW ON INVESTMENT



NEW REGULATIONS ON ADMINISTRATIVE PENALTIES IN THE HEALTHCARE SECTOR



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NEWSLETTER

APRIL 2026



LAC DUY & ASSOCIATES

Dear Clients,

Lac Duy & Associates would like to send you the legal newsletter of April 2026 with some notable updates and articles as follows:

- Key highlights of Decree No. 96/2026/ND-CP detailing and guiding the implementation of certain articles of the Law on investment.
- New regulations on administrative penalties in the healthcare sector.
- Legal updates in April 2026.





KEY HIGHLIGHTS OF DECREE NO. 96/2026/ND-CP DETAILING AND GUIDING THE IMPLEMENTATION OF CERTAIN ARTICLES OF THE LAW ON INVESTMENT

Lac Duy & Associates is pleased to present our Legal Newsletter for April 2026, which

provides key highlights of Decree No. 96/2026/ND-CP detailing and guiding the implementation of certain articles of the Law on Investment.

Based on the Law on Investment 2025 No. 143/2025/QH15, effective from 1 March 2026, the Government promulgated Decree No. 96/2026/ND-CP detailing and guiding the implementation of certain articles of the Law on Investment (“**Decree 96**”) on 31 March 2026, which took effect on the same date. This Decree plays an important role in specifying new mechanisms relating to market access, investment procedures, and management of investment projects..

1. Update to the list of sectors and trades with market access restrictions

Pursuant to Appendix I issued together with Decree 96, the list of sectors and trades with market access restrictions applicable to foreign investors is updated as follows:

Sectors and trades not permitted for market access: comprising 23 sectors and trades (largely unchanged), as stipulated in Section A, Appendix I of this Decree;

- Sectors and trades subject to conditional market access: comprising 62 sectors and trades (an increase compared to the previous list), as stipulated in Section B, Appendix I of this

Decree, notably including the addition of construction activities performed by foreign contractors.

In addition, pursuant to Article 22 of Decree 96, provincial-level People’s Committees are responsible for determining and announcing areas eligible for investment incentives at the commune level, serving as a basis for the application of investment incentive policies in practice.

2. Clarification of cases not subject to adjustment of investment policy approval

Pursuant to Article 51 of Decree 96, typical cases include:

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- Changes in location information due to adjustments of administrative boundaries;
- Adjustments to land use area, provided that such adjustments remain within the scope of the approved location;
- Adjustment of the project's operating term in cases where the investor has obtained a land allocation decision, land lease decision, or land use purpose conversion decision but the actual land handover is delayed, in which case the project's operating term and implementation schedule shall be calculated from the date of actual land handover.

3. Guidance on the establishment of economic organizations prior to carrying out IRC procedures

Following the provisions under Article 19.2 of the Law on Investment 2025, Article 72 of Decree 96 provides specific guidance on the conditions and procedures for foreign investors to establish an economic organization for the purpose of implementing an investment project prior to carrying out procedures for the issuance or amendment of the Investment Registration Certificate (IRC).

Specifically, pursuant to Clause 3, Article 72 of Decree 96, foreign investors are permitted to establish an economic organization when:

- They satisfy the market access conditions applicable to foreign investors as set out in Appendix I (including capital ownership ratio,

investment form, and scope of activities); and

- They undertake to fully comply with such market access conditions in the enterprise registration dossier.

In terms of scope, this provision only governs the stage of establishment of a legal entity (issuance of the Enterprise Registration Certificate – ERC), and does not replace the obligation to carry out investment procedures. Accordingly, after establishment, the economic organization must still:

- Carry out procedures for obtaining an IRC for projects subject to such requirement under the Law on Investment; and
- Only conduct investment and business activities after fully satisfying the relevant investment and business conditions.



Accordingly, this provision establishes a legal basis for separating the procedures for the establishment of a legal entity from investment procedures, thereby helping to shorten the time for market entry at the initial stage.



At the same time, this mechanism also contributes to limiting the situation where investors must rely on preliminary agreements, memoranda of understanding, or local partners during the pre-investment stage, while still ensuring state management requirements over investment activities.

4. “Green lane” mechanism and special investment procedures

Pursuant to Section 4 and the List of Incentivized Investment Sectors and Trades set out in Appendix II of Decree 96, for the first time, the special investment procedure mechanism (also referred to as the “green lane” mechanism) is specifically provided for, applicable to certain investment projects in prioritized sectors and implemented within functional zones such as industrial parks, export processing zones, high-tech parks, centralized digital technology zones, and economic zones.

The scope of application focuses on prioritized sectors and fields such as high technology, semiconductor industry, artificial intelligence (AI), data centers, research and development (R&D), and innovation. This mechanism does not apply to projects subject to investment policy approval authority of the National Assembly or the Prime Minister.

Accordingly, Decree 96 allows the application of a management approach based on investor commitments combined with ex post supervision mechanisms, instead of requiring the full implementation of traditional ex-ante appraisal procedures for certain technical aspects, with a view to shortening processing time and simplifying investment procedures.

However, it should be noted that the application of this mechanism does not mean full exemption from all relevant legal procedures. Depending on the nature of the project and the requirements under specialized laws (e.g., environment, construction, fire prevention, and fighting), investors are still required to satisfy the applicable conditions and carry out the corresponding procedures in accordance with prevailing regulations.

5. Promotion of digitalization in investment procedures

Decree 96 continues to promote the digitalization of investment procedures by allowing investors to submit dossiers via the National Investment Information System and recognizing the use of digital signatures for electronic dossiers.

At the same time, from the effective date of Decree 96, previous instruments such as Decree No. 31/2021/ND-CP, Decree No. 239/2025/ND-CP, and Decree No. 19/2025/ND-CP shall cease to be effective in accordance with the transitional provisions of this Decree.



NEW REGULATIONS ON ADMINISTRATIVE PENALTIES IN THE HEALTHCARE SECTOR



On March 30, 2026, the Government officially passed Decree No. 90/2026/NĐ-CP regulating administrative penalties in the healthcare sector (“**Decree 90**”). This Decree takes effect on May 15, 2026, and will replace Decree 117/2020/NĐ-CP (“**Decree 117**”). Based on this development, the following article synthesizes and analyzes notable new points regarding administrative penalties under Decree 90.

1. Provisions on handling administrative violations in the electronic environment

According to Article 3.7 of Decree 90, the handling of administrative violations in the healthcare sector within the electronic environment is implemented in accordance with Decree No. 118/2021/NĐ-CP, as amended and supplemented by Decree No. 68/2025/NĐ-CP and Decree No. 190/2025/NĐ-CP.

2. Regulations on acts of using or harboring users of e-cigarettes and heated tobacco products

Under Article 26.1 of Decree 90, the use of e-cigarettes and heated tobacco products shall be subject to a fine ranging from 3 – 5 million VND and the violating products shall be confiscated and destroyed.

Additionally, any act of harboring others to use e-cigarettes or heated tobacco products at premises under one’s ownership or management shall be subject to a fine ranging from 5 – 10 million VND. This provision excludes cases where the harboring individual is a relative, such as grandparents, parents, children, grandchildren, siblings, or spouse, as stipulated in Article 26.2.

3. Supplementation of fines for certain violations related to drug registration and pharmaceutical ingredients

Compared to Decree 117, Article 56 of Decree 90 supplements several administrative violations related to drug registration and pharmaceutical ingredients, as follows:

Regulatory Clause	Fine Amount	Violations
Article 56.3	30 - 50 million VND	<ul style="list-style-type: none">- Failure to implement the risk management plan approved in the application for a marketing authorization certificate for new chemical drugs or biologicals (excluding probiotics).- Failure to implement changes or supplements corresponding to those of the product being manufactured under contract when the said product, currently manufactured and circulating in the host country, has changes related to: formulation; manufacturing process; quality standards of ingredients; quality standards of the finished drug; or the trade name approved by the host country's competent authority.- Failure to report within the prescribed timeframe regarding a foreign manufacturing facility having its manufacturing license revoked or failing to meet Good Manufacturing Practices (GMP) as per legal regulations.- Failure to report within the prescribed timeframe regarding drugs or medicinal ingredients being recalled or having their marketing authorization certificates withdrawn.
Article 56.4	50 - 70 million VND	<ul style="list-style-type: none">- Failure to notify the competent authority in the event of a decision to revoke the marketing authorization of a contract-manufactured drug in any country worldwide (while the marketing authorization of the contract-manufactured drug remains valid).- Failure to notify the competent authority in writing in the event of a decision to revoke the marketing authorization of a drug prior to technology transfer in any country worldwide (while the marketing authorization of the technology-transferred drug remains valid).- Documents in the application for assessment of Good Manufacturing Practices (GMP) compliance of a foreign drug or medicinal ingredient manufacturing facility are concluded by a competent authority to be forged, provided they do not warrant criminal prosecution.



4. Increased fines for violations regarding the circulation of medical devices

Article 73 of Decree 90 stipulates fines for violations related to the circulation of medical devices. Accordingly, Decree 90 doubles the fines compared to Decree 117 for the following violations:

4.1. From 10 – 20 million VND increased to 20 – 40 million VND for:

- Circulating medical devices on the market without instructions for use in Vietnamese.
- Circulating medical devices without information regarding the warranty facility, conditions, and duration, except for single-use devices as specified by the owner or where documentation proves no warranty policy exists.
- Circulating medical devices that do not comply with national technical regulations or standards declared by the manufacturer.

4.2. From 20 – 30 million VND increased to 40 – 60 million VND for:

- Failure to establish, organize, or manage the traceability of medical devices on the market according to legal regulations.
- Failure to fully archive post-market medical device management records as required by law.

4.3. From 40 – 50 million VND increased to 80 – 400 million VND for:

- Circulating medical devices on the market that do not ensure the quality as registered for circulation.

5. Adjustments to sanctions for health insurance evasion

Compared to Article 80 of Decree 117, penalties for evasion of health insurance contributions under Article 82 of Decree 90 have been tightened and made more stringent. Specifically: (i) failure to pay compulsory health insurance contributions will no longer be subject to a warning but instead to a fine ranging from VND 300,000 to VND 500,000; (ii) failure to pay or underpayment of registered health insurance contributions for more than 60 days from the due date, despite reminders from competent authorities, shall be subject to fines ranging from 1 – 45 million VND depending on the severity of the violation.



LEGAL UPDATES IN APRIL 2026

NUMBER	EFFECTIVE DATE	TEXT NAME
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INVESTMENT

1.	March 31, 2026	Decree 96/2026/ND-CP detailing and guiding the implementation of a number of articles of the Law on Investment issued by the Government
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COMMERCIAL

1.	April 16, 2026	Circular 11/2026/TT-BCT regulating food traceability under the management of the Ministry of Industry and Trade issued by the Minister of Industry and Trade
2.	April 16, 2026	Resolution 66.13/2026/NQ-CP regulating the announcement and registration of food products issued by the Government

IMPORT & EXPORT

1.	April 10, 2026	Decision 403/QD-BCT in 2026 announcing amended and supplemented administrative procedures in the field of Import and Export under the management of the Ministry of Industry and Trade issued by the Minister of Industry and Trade
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SOCIAL INSURANCE

1.	April 01, 2026	Decision 313/QD-BHXH in 2026 amending and supplementing a number of articles of the process of settling social insurance benefits, payment of social insurance and unemployment insurance benefits issued together with Decision 2222/QD-BHXH in 2025 of the Director of Vietnam Social Insurance
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INTELLECTUAL PROPERTY

1.	April 01, 2026	Law amending and supplementing a number of articles of the Law on Intellectual Property issued by the National Assembly
2.	April 01, 2026	Law amending and supplementing a number of articles of the Law on Technology Transfer issued by the National Assembly